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July 18, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

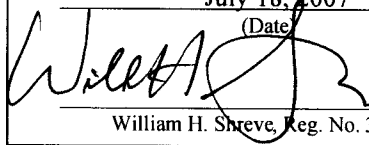
Re: Title: ENGINE ARRANGEMENT
FOR OFF-ROAD VEHICLE
Letters Patent No. 7,147,075
Issued: December 12, 2006
Our Reference: FY.51034US1A

CERTIFICATE OF EFS WEB
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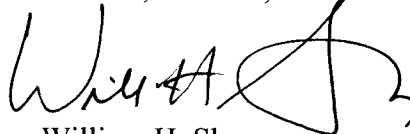
Dear Sir:

Enclosed for filing is a Certificate of Correction in connection with the above-identified patent.

As the errors cited in the Certificate of Correction were incurred through the fault of the Patent Office, no fee is believed to be required. However, please charge our Deposit Account No. 11-1410 for any fees that may be incurred with this request.

Respectfully submitted,

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Enclosures

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Los Angeles
310-551-3450

Riverside
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**UNITED STATES PATENT AND TRADEMARK OFFICE
CERTIFICATE OF CORRECTION**

PATENT NO. : 7,147,075
APPLICATION NO. : 10/791,111
ISSUE DATE : December 12, 2006
INVENTOR(S) : Norihiko Tanaka, Kazuhiko Izumi , Akira Inui and Nobuaki Shiraishi

Page 1 of 1

It is certified that error appears in the above-identified patent and that said Letters Patent is hereby corrected as shown below:

Page 2, Column 1,

Line 6, delete "Ishikawa" and insert –Ishikawa et al.—

Column 17,

Line 6, In Claim 5, delete "systems," and insert –system--.

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071107

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Docket No. FY.51034US1A